



FEA 2018 Annual Conference

Building for the Future

September 12–14, 2018

Kansas City Marriott Country Club Plaza

SCHEDULE OF EVENTS*

Wednesday, September 12, 2018

- | | |
|-----------------------------|--|
| 7:30 a.m. | CES® Exam Registration – <i>1st Floor, Brookside Foyer</i> |
| 8:00–10:30 a.m. | CES® Exam – <i>1st Floor, Brookside</i> |
| 8:00 a.m.–4:30 p.m. | FEA Registration Desk Open – <i>2nd Floor, Grand Ballroom Foyer</i> |
| 8:00 a.m.–12:30 p.m. | FEA Board of Directors Meeting – <i>2nd Floor, Rock Hill</i> |
| 8:30 a.m.–12:30 p.m. (4hrs) | 1031 Boot Camp – <i>2nd Floor, Grand Ballroom FG</i> Hugh Pollard, CES®, Investment Property Exchange Services, Inc. - Reverse Division (IPX1031®) Are you relatively new to the Qualified Intermediary business? Have questions about constructive receipt and actual receipt of funds? Want to learn more about disqualified persons and the intricacies of the identification rules? Or maybe you just need a refresher on the safe harbors available to taxpayers who are structuring Section 1031 exchanges. Join us for an immersive 1031 Boot Camp led by industry veteran Hugh Pollard, you are sure to have all your questions answered. |
| 12:30–4:30 p.m. | Exhibitor Set-Up – <i>2nd Floor, Grand Ballroom Foyer</i> |
| 1:00–5:00 p.m. | CES® Council Strategic Planning Meeting - <i>1st Floor, Brookside</i> |
| 12:45–4:15 p.m. | Optional Activity: KC Barbeque 'Cue and Brew Tour - <i>Meet in main lobby.</i> |
| 1:30 p.m.–4:30 p.m. (3hrs) | Reverse Exchanges: The Basics and Beyond – <i>2nd Floor, Grand Ballroom FG</i> Martin Edwards, JD, CES®, EVP & General Counsel, Accruit, LLC Back by popular demand! Whether you've been facilitating reverse exchanges since long before Rev. Proc. 2000-37 was issued, or you're just thinking about offering this service to your clients, don't miss comprehensive overview of reverse exchanges, related property parking transactions, combining forward and reverse exchanges and the technicalities and practicalities. |
| 4:35–5:20 p.m. | New Member/First Time Attendee Orientation – <i>2nd Floor, Rock Hill</i> |
| 5:30–7:00 p.m. | FEA Board of Directors Welcome Light Reception – <i>3rd Floor, Plaza Terrace</i> |

Thursday, September 13, 2018

- | | |
|---------------------|--|
| 6:30–7:15 a.m. | Exhibits Set Up – <i>2nd Floor, Grand Ballroom Foyer</i> |
| 7:00 a.m.–4:00 p.m. | FEA Registration Desk Open – <i>2nd Floor, Grand Ballroom Foyer</i> |
| 7:00 a.m.–3:00 p.m. | Exhibits Open – <i>2nd Floor, Grand Ballroom Foyer</i> |
| 7:00–8:00 a.m. | FEA Networking Breakfast – <i>2nd Floor, Seville</i> |
| 8:00–8:30 a.m. | Welcome and Opening Remarks – <i>2nd Floor, Grand Ballroom</i> Teresa Person, FEA President Michael Anderson, Vice President |



FEA 2018 Annual Conference

Building for the Future

September 12–14, 2018

Kansas City Marriott Country Club Plaza

SCHEDULE OF EVENTS*

Thursday continued ...

8:30–9:20 a.m. (50 min.)

Navigating the Global Cross Currents: An Economic and Market Outlook – 2nd Floor, Grand Ballroom

Paul Single, Managing Director – Taxable Fixed Income, City National Bank

We're happy to welcome Paul Single back to the Annual Conference. Paul will provide a review of current economic issues that are affecting the future direction of the economy and the financial markets.

9:20–9:45 a.m.

Networking Break with Exhibitors – 2nd Floor, Grand Ballroom Foyer

9:45–10:35 a.m. (50 min.)

View from the Hill and FEA Government Affairs Committee Update – 2nd Floor, Grand Ballroom

David E. Franasiak, Esq., Williams & Jensen;

Suzanne Goldstein Baker, Esq., CES[®], Executive Vice President & General Counsel, IPX 1031[®];

Mary Cunningham, CES[®], President, Chicago Deferred Exchange Company

David Brown, CES[®], President, Iowa Property Exchange, LLC

Now that the Tax Cuts and Jobs Act is in the rear view mirror, what's next in Washington, DC? Dave Franasiak will provide his perspective on what is likely to happen in the 2018 mid-term elections and how certain outcomes could impact Section 1031. The Government Affairs Committee Co-Chairs will update everyone on FEA's most recent efforts.

10:35–11:00 a.m.

Networking Break with Exhibitors – 2nd Floor, Grand Ballroom Foyer

11:00–11:50 p.m. (50 min.)

The FEA Code of Ethics – 2nd Floor, Grand Ballroom

David Gorenberg, Esq., CES[®], Vice President of Wilmington Trust Corporation

This session gives you an in-depth tour of the FEA Code of Ethics and offers scenarios that bring these principles to life. Don't miss this opportunity to walk through the FEA Code of Ethics and learn to use it in practical application.

11:50 a.m.–1:30 p.m.

Lunch & Annual Business Meeting – 2nd Floor, Seville

Teresa Person, FEA President

Lynn Harkin, FEA Executive Director

1:45–2:15 p.m.

Affiliate Member Meeting – 2nd Floor, Union Hill

1:30–2:20 p.m. (50 min.)

IRS Form 8824 Demystified! – 2nd Floor, Grand Ballroom

Lee David Medinets, Esq., CES[®], Senior Counsel, Madison Exchange, LLC

David will lead us through the intricacies and calculations required to correctly complete IRS Form 8824. Whether you regularly prepare tax returns or just want to be comfortable in reviewing the completed form, this session is sure to please.

5-minute break to allow for speaker change

2:25–3:15 p.m. (50 min.)

Replacement Property Solutions – 2nd Floor, Grand Ballroom

Geoff Flahardy, Dir. of National Accounts, ExchangeRight Real Estate, LLC

Tom Georges, Stan Johnson Company

Tracy Treger, Principal, Syndicated Equities

Nati Kiferbaum, Vice President, Inland Private Capital Corporation

Moderator: Ran Fuchs, Senior Vice President, Cantor Fitzgerald & Co.

This blockbuster session of real estate professionals will break down the differences between various replacement property solutions for 1031 buyers. The group will discuss pros and cons of owning and operating a fee interest in property, net leased property ownership, tenancy in common interests, Delaware Statutory Trust investments, and what to look for when your clients ask for a "backstop" identification option.



FEA 2018 Annual Conference

Building for the Future

September 12–14, 2018

Kansas City Marriott Country Club Plaza

SCHEDULE OF EVENTS*

Thursday continued ...

3:15–3:40 p.m.

Networking Break with Exhibitors– *2nd Floor, Grand Ballroom Foyer*

3:40–4:30 p.m. (50 min.)

Tax Update – *2nd Floor, Grand Ballroom*

Mary Foster, CES®, President, 1031 Services, Inc.

Don't miss this perennial favorite as Mary gives us an update of all tax rulings, cases, PLRs and goings on of the last year!

6:00–7:30 p.m.

Networking Reception – *3rd Floor, Plaza Terrace*

Friday, September 14, 2018

7:30 a.m.–3:05 p.m.

FEA Registration Desk Open – *2nd Floor, Grand Ballroom Foyer*

7:30 a.m.–3:10 p.m.

Exhibits Open – *2nd Floor, Grand Ballroom Foyer*

7:30–8:30 a.m.

FEA Breakfast and Committee Meetings – *2nd Floor, Seville*

8:30–9:20 a.m. (50 min.)

Anatomy of an Exchange Agreement – *2nd Floor, Grand Ballroom*

David Shechtman, Drinker Biddle & Reath, LLP

This session will focus on provisions to include and exclude in drafting exchange documents with a particular focus on changes related to the Tax Cuts and Jobs Act and its effect on Section 1031.

5-minute break to allow for speaker change

9:25–10:15 a.m. (50 min.)

More Real Estate Tax Forms – *2nd Floor, Grand Ballroom*

Lee David Medinets, Esq., CES®, Senior Counsel, Madison Exchange, LLC

David will provide an overview of various other real estate related tax forms that you may encounter in your practice including: 1099-S, W-9, and 8288 which deals with FIRPTA. This primer on the rationale and need for these forms is sure to be beneficial to all real estate practitioners.

10:15–10:40 a.m.

Networking Break with Exhibitors – *2nd Floor, Grand Ballroom Foyer*

10:40–11:30 a.m. (50 min.)

Tax Implications of the Repeal of Personal Property Exchanges for Real Estate Investors – *2nd Floor, Grand Ballroom*

Bruce Johnson, Partner, Capstan

Jason D. Dexter, Senior Manager, KPMG

The Tax Cuts & Jobs Act repealed exchanges for personal property. How will this change in the law affect real property exchanges with a significant amount of personal property that is transferred with the real property. What will the impact be to properties that have been the subject of a cost segregation study? What kind of traps for the unwary should investors look out for? Our panel of experts will discuss some of the complexities of living in a world without personal property exchanges.

11:30 a.m.–12:40 p.m.

Lunch, President and Incoming President Messages, & CES® Address

– *2nd Floor, Seville*

Friday continued ...

12:40–2:20 p.m. (100 min.)

Four Hot Topics in Rapid Session – *2nd Floor, Grand Ballroom*

- **Hot Topic 1: Various Ways to Hold Title to Real Estate, Stephen Wayner, Esq., CES®, President, Liberty 1031, LLC**



FEA 2018 Annual Conference

Building for the Future

September 12–14, 2018

Kansas City Marriott Country Club Plaza

SCHEDULE OF EVENTS*

- **Hot Topic 2: Economics of Investing in Real Estate**, Ran Fuchs, Senior Vice President, Cantor Fitzgerald & Co.
- **Hot Topic 3: Quick Overview of Existing State Regulatory Regimes**, Steve Chacon, CPA, CES®, Vice President, Exchange Service Operations, Accruit, LLC
- **Hot Topic 4: Quick Overview of State Withholding Requirements and Other Claw Back Provisions**, Craig Brown, Esq., Investment Property Exchange Services

Moderator: Mary Cunningham, CES®, President, Chicago Deferred Exchange Company

This fast-paced session will provide an overview of some of the most fundamental aspects of investing in real estate: how should title be vested; what kind of cap rate is appropriate for a specific asset type; what are the state regulatory requirements for operating as a QI; and what kinds of withholding requirements exist.

2:20–3:10 p.m.

Networking Break with Exhibitors – *2nd Floor, Grand Ballroom Foyer*

3:10–4:00 p.m. (50 min.)

Leasehold Improvement Exchanges; Ground Lease Transactions with Related Parties, Air Right Exchanges and other Non-Real Estate Exchanges

– *2nd Floor, Grand Ballroom*

Scott Saunders, Senior Vice President, Asset Preservation, Inc.

Scott will do a deep dive into “other than real estate exchanges” and explore the basics of structuring a ground lease build to suit exchange as well as opportunities related to air rights transactions.

4:00–4:10 p.m.

Closing Comments – *2nd Floor, Grand Ballroom*